S/N 10/570,055 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

UMAPATHY

Examiner:

CARRIE A. STRODER

Serial No.:

10/570,055

Group Art Unit:

3689

Filed:

28 February 2006

Docket No.:

13782.0007USWO

Confirmation No.:

3059

Title:

METHOD AND SYSTEM OF ACCOUNTING TRANSACTIONS

THROUGH CONCURRENT PROCESSING OF EVENTS IN CYBER

SPACE

AMENDMENT

Mail Stop AMENDMENT Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated February 4, 2010, the following amendment is respectfully submitted.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.